

MAINE DEPARTMENT OF LABOR
BUREAU OF UNEMPLOYMENT COMPENSATION
47 STATE HOUSE STATION
AUGUSTA, ME 04333-0047

WORKER STATUS QUESTIONNAIRE FOR MAINE UNEMPLOYMENT TAX PURPOSES

Name of Business (or Person) for whom the worker performed services:	Worker's Name:
Business Address:	Worker's Address:
Telephone Number:	Telephone Number:
Business Unemployment Account Number or EIN:	Worker's Social Security Number:

In order for the Maine Department of Labor, Bureau of Unemployment Compensation, to determine the independent contractor status of the worker listed above, please complete the following questionnaire as detailed as possible. All questions must be answered; if you are unable to answer a question, enter "Unknown" or "Does Not Apply." If you need additional space for a question, attach another sheet, clearly identifying the part and question. Attach all the relevant documentation as requested to aid in the determination. **Information needs to be received within 10 days to be considered part of the determination.**

Part I General Information

1. This form is being completed by: ☐ Business ☐ Worker
For Services Performed From (beginning date) _____ To (ending date) _____
2. Total number of workers who performed or are performing the same or similar services for the business _____
3. How did the worker obtain the job? ☐ Application ☐ Bid ☐ Employment Agency ☐ Word of Mouth
☐ Advertisement ☐ Other (specify) _____
4. Within what industry does the business operate? Describe the services it provides (e.g., retail and wholesale industry; a grocer selling meats, poultry, fish, vegetables, dairy, and other specialty products to retail and wholesale customers).
5. Describe the work performed by the worker and provide the worker's job title.
6. Explain why you believe the worker is an independent contractor and not a covered worker for Maine Unemployment Tax purposes. Attach all documentation to support your statement (invoices, memos, business cards, advertisements, web address).
7. If the work is performed under a written agreement between the business and the worker, describe the terms of the work arrangement. Attach a copy of the agreement or contract (preferably signed by both parties).

8. Provide the total amount of income paid to, or received by, the worker from the business for the period entered in Part I, Question 1: \$_____
9. Provide the total amount of business income received by the worker, from all sources relating to the services described above (Part I, Question 5), to include the period in question (Part I, Question 1). Include year to date amounts if applicable (e.g., the period from Part I, Question 1 is 9/15/2009 to 2/28/2011 and this form was filed on 6/30/2011. You would need to include total amounts received for 2009, 2010, and YTD 2011).

Gross Income Earned for Year(s):

Year:	Year:	Year:	Year:
\$	\$	\$	\$

10. Attach a copy of the worker's most recently filed Individual Income Tax Return (IRS Form 1040) and a copy of the Profit and Loss from Business (IRS Form 1040, Schedule C).

Supporting documents attached to Me. FX-8.1 (check all that apply): ☐ IRS Form 1040 ☐ Schedule C
☐ Invoices ☐ Business Cards ☐ Advertisement ☐ Contracts ☐ Other _____

Part II Control or Direction

1. What specific training and/or instruction is the worker given by the business?

2. How does the worker receive work assignments?

3. To whom does the worker report each day?

4. Who determines the method(s) by which assignments are performed?

5. Describe the worker's daily routine.

6. Type of pay the worker receives: ☐ Salary ☐ Hourly Wage ☐ Piece Work ☐ Commission
☐ Lump Sum ☐ Other (specify) _____
7. How often does the business pay this worker? ☐ Weekly ☐ Daily ☐ Monthly ☐ Completion of Job
☐ Completion of Sale ☐ Other (specify) _____

8. List the supplies, materials, equipment, and property provided by each party:

The Business: _____

The Worker: _____

Other Party: _____

9. Does the business supervise or oversee the worker while the work is being performed? ☐ YES ☐ NO
10. Whom should the customer contact if dissatisfied with the services performed ☐ Worker ☐ Business
11. Whom does the customer pay? ☐ Worker ☐ Business

12. If the worker receives customer payment, does the worker then pay the business the entire amount?
☐ YES ☐ NO – If “NO,” Explain _____
13. Is the worker required to personally provide services, without assistance?
☐ YES ☐ NO – If “NO,” Explain _____
14. If substitutes or helpers are needed, who hires them? ☐ Worker ☐ Business
 If the worker hires the substitutes, is approval required? ☐ YES ☐ NO
 If “YES,” from whom? _____
15. If workers or substitutes are hired, who pays them? ☐ Worker ☐ Business
16. If the worker pays helpers or substitutes, is the worker reimbursed by the business? ☐ YES ☐ NO
17. Does the business carry Workers’ Compensation Insurance for the worker? ☐ YES ☐ NO
18. How does the business represent the worker to its customers (e.g., employee, representative, contractor, etc.)?

19. If the worker no longer performs services for the business, how did the relationship end (e.g., worker quit, was fired, job ended, etc.)?

Part III Usual Course of Business / Places of Business

1. At what location(s) does the worker perform services for the business (e.g., business’ premises, worker’s shop or home, customer’s location, etc.)? Indicate the appropriate percentage of time the worker spends in each location if more than one.

2. Does the worker have his/her own shop or place of business? ☐ YES ☐ NO
3. Does the worker hold a technical or professional license to perform the service provided ☐ YES ☐ NO
 If “YES,” attach a copy.
4. Describe how the service provided by the worker differs from the overall service the business provides it’s customers.

Part IV Independently Established Business

1. Does the worker possess a certificate of liability insurance? ☐ YES ☐ NO
2. Does the worker carry Workers’ Compensation Insurance for his/her helpers? ☐ YES ☐ NO
☐ The worker does not hire helpers.
3. Did the worker perform similar services for others during the same time period (Part I, Question 1)?
☐ YES ☐ NO
4. List the specialized tools and equipment that are unique to the worker’s services that are not also owned by the business:

5. List expenses worker incurred in performing services for the business.

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6. If the customer decides services need to be redone due to unsatisfactory work, who is financially responsible for making those corrections? ☐ Business ☐ Worker ☐ Customer ☐ Other (specify) _____

7. What type of advertising, if any, does the worker do (e.g., business listing in a directory, business cards, website, newspaper ad, etc.)

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8. Can the relationship be terminated by either party without incurring liability or penalty? ☐ YES ☐ NO

If "NO," explain your answer: _____

9. How does the worker represent the business to the customer (e.g., employer, partner, general contractor, or vendor, etc.)?

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10. What economic loss or financial risk, if any, can the worker incur beyond the normal loss of salary (e.g., loss or damage of equipment, material, legal recourse, etc.)?

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11. Explain why you believe the worker is independently established in a trade or business?

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CERTIFICATION: Please read carefully and sign below:

I hereby certify that the foregoing information has been thoroughly examined. All information, including accompanying documents, to the best of my knowledge and belief, are true, correct, and complete.

Signature of Responsible Individual	Title	Date

QUESTIONS?

Contact a Representative at (207) 621-5120; TTY Users Call Maine Relay 711,
Fax at (207) 287-3733, e-mail at division.uctax@Maine.gov, or contact a Field Advisor and Examiner at one of the
numbers below:

Augusta (207) 621-5120

Lewiston (207) 753-9088

Saco (207) 286-2677

Bangor (207) 561-4090

Portland (207) 822-3303

Wilton (207) 645-5825

Brunswick (207) 373-4009

Presque Isle (207) 768-6813